



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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August 6, 2004

TO COUNTY ASSESSORS:

No. 2004/047

NEW SIGNATURE REQUIREMENTS

Senate Bill 1880 (Stats. 2004, Ch. 200) was signed recently by the Governor and goes into effect January 1, 2005. Among its provisions, Senate Bill 1880 amended subdivision (b) of sections 217 and 217.1, and subdivision (c) of section 220.5 of the Revenue and Taxation Code, by changing the signature requirements of certain exemption claim forms. The forms affected are:

- BOE-260, *Certificate and Affidavit for Exemption of Work of Art Claim for Exemption from Property Taxes.*
- BOE-260-A, *Certificate and Affidavit for Exemption of Certain Aircraft Claim for Exemption from Property Taxes.*
- BOE-260-B, *Claim for Exemption from Property Taxes of Aircraft of Historical Significance.*

The existing requirement is that the claimant must annually sign the affidavit before a member of the assessor's office or a notary public. The requirement effective January 1, 2005, is that the claimant needs only to sign the affidavit under penalty of perjury.

The requirement will of necessity require a form change for the three forms indicated above. However, as the forms for 2005 have already been distributed, the form changes will not take place until the forms for 2006 are developed. The delay in changing the forms does not delay the requirements of the new law. The claimant will need only to sign the form under penalty of perjury, regardless of what is indicated on the form itself.

We encourage assessors to inform those that apply for the above exemptions of the change in signature requirements, and to also inform their staff.

If you have any questions, please contact Lloyd B. Allred of our Technical Services Unit at (916) 324-7361 or e-mail at [Lloyd.Allred@boe.ca.gov](mailto:Lloyd.Allred@boe.ca.gov).

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:lba